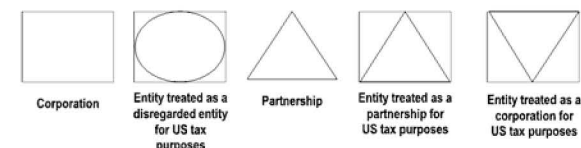
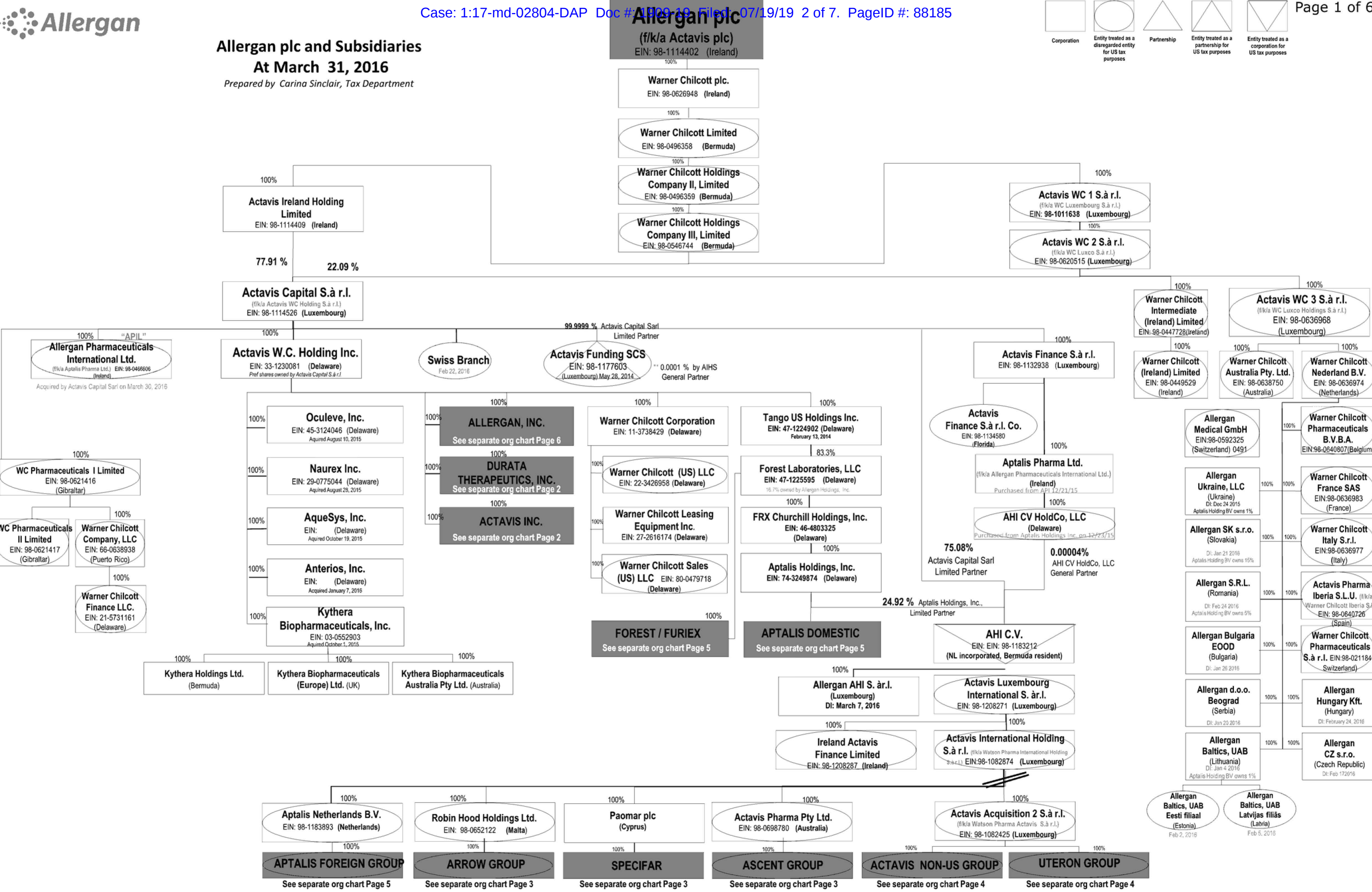


# Exhibit 16



**Allergan plc and Subsidiaries**  
**At March 31, 2016**  
*Prepared by Carina Sinclair, Tax Department*









**Allergan plc and Subsidiaries**  
**At March 31, 2016**

**“Arrow, Specifar, Ascent”**

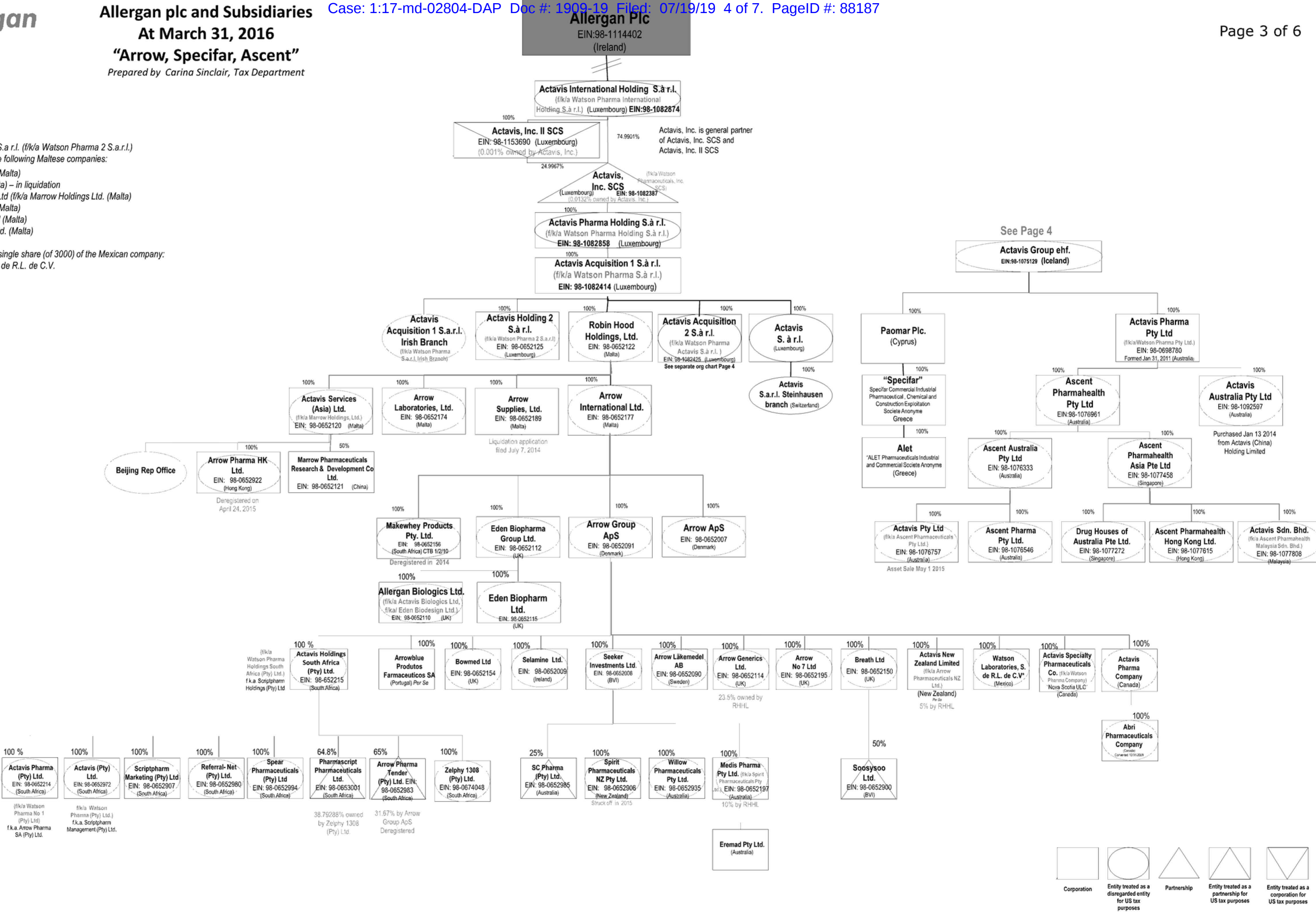
Prepared by Carina Sinclair, Tax Department

Note: Actavis Holding 2 S.a r.l. (f/k/a Watson Pharma 2 S.a.r.l.) owns a single share of the following Maltese companies:

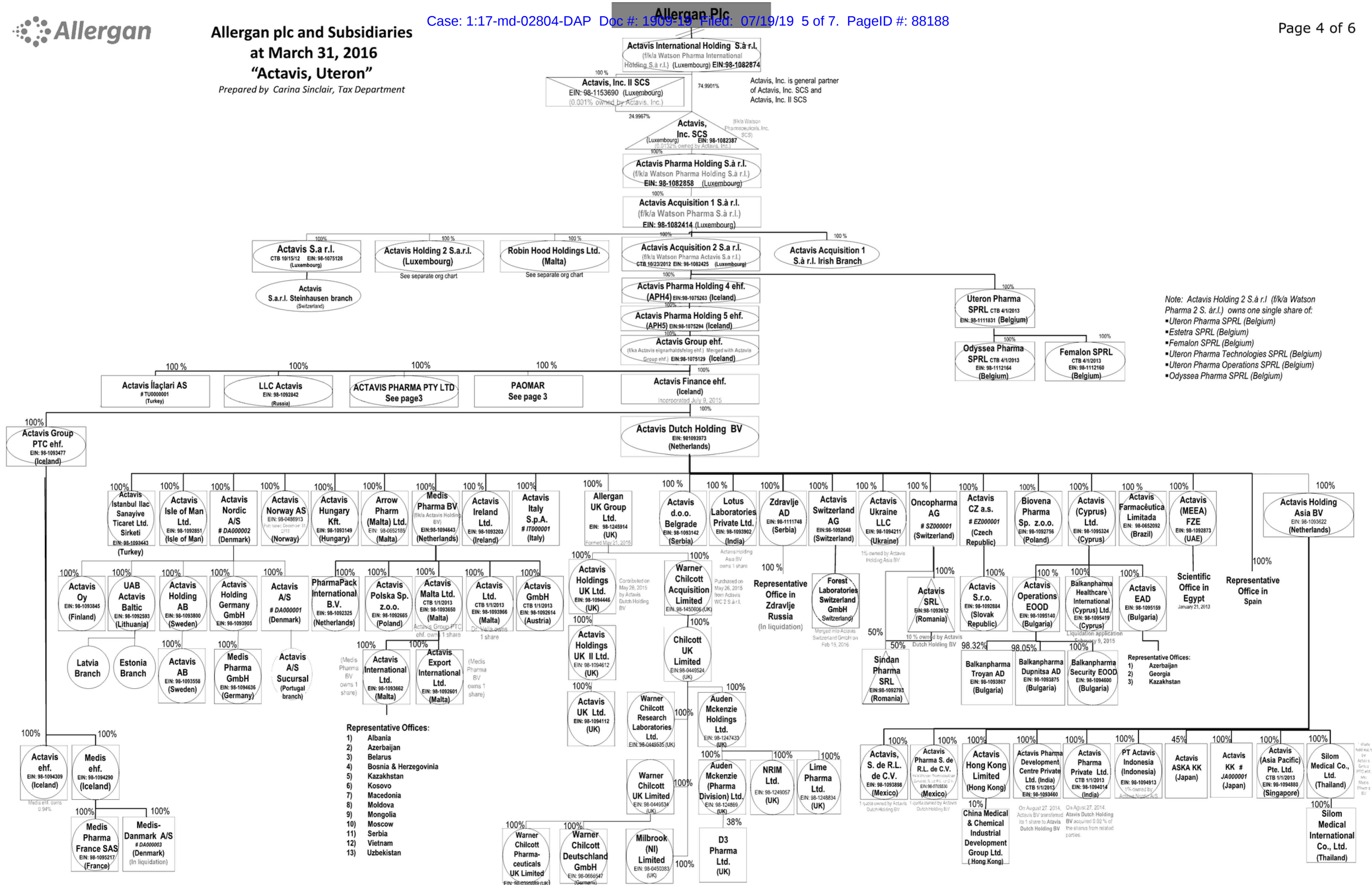
- Arrow Laboratories Ltd (Malta)
- Arrow Supplies Ltd (Malta) – in liquidation
- Actavis Services (Asia) Ltd (f/k/a Marrow Holdings Ltd. (Malta)
- Arrow International Ltd (Malta)
- Arrow Pharm (Malta) Ltd (Malta)
- Robin Hood Holdings Ltd. (Malta)

Note: Arrow ApS owns a single share (of 3000) of the Mexican company:

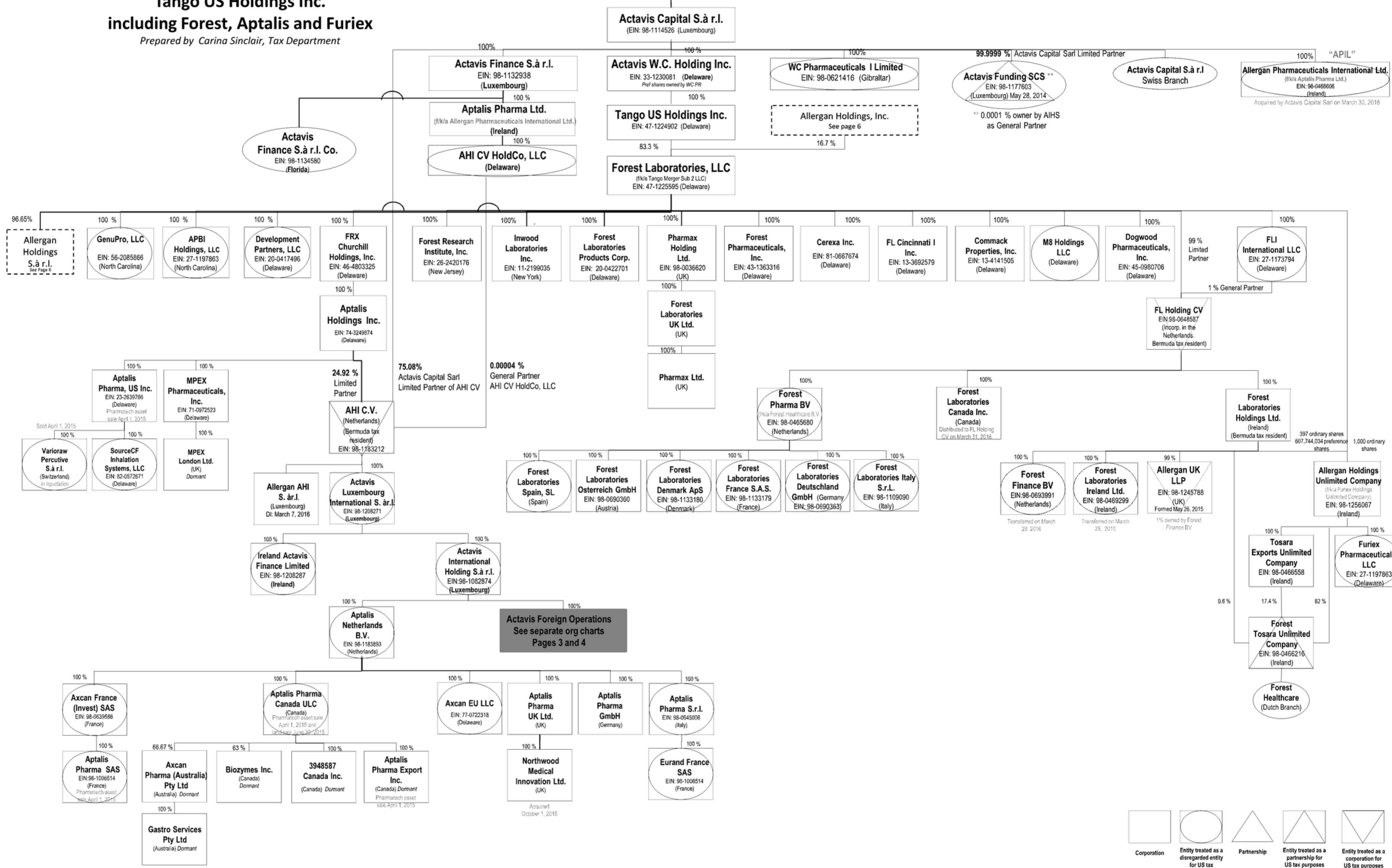
- Watson Laboratories, S. de R.L. de C.V.















**Allergan plc and Subsidiaries**  
**At March 31, 2016**

**Allergan, Inc. and Subsidiaries**

Corina Sinclair, Tax Department

